

REMARKS

At the outset, the Examiner is thanked for the thorough review and consideration of the pending application. The Office Action dated May 16, 2007 has been received and its contents carefully reviewed.

Claims 1-16 are rejected by the Examiner. With this response, claims 1 and 9 have been amended and claims 6 and 14 have been cancelled. Claims 1-5 and 6-16 remain pending in this application.

Claims 1-16 are rejected under 35 U.S.C. § 102(e) as being anticipated by Oishi et al. (US 6,972,966, hereinafter “Oishi”)

Applicants submit that Oishi does not teach or suggest every element of the claims. Independent claim 1 recites a combination of features including, for example, “first and second transparent electrodes on opposing entire surfaces of the upper and lower substrates.” In rejecting claims, the Examiner relies on Oishi, to teach this feature of the touch panel. However, there is no disclosure in Oishi of “first and second transparent electrodes on opposing entire surfaces of the upper and lower substrates” as recited in claim 1. Accordingly, Applicants respectfully submit that claim 9 is allowable over Oishi for at least the reasons given for claim 1.

Applicants note that claims 2-5, 7, and 8 each depend from independent base claim 1 and that each includes by reference all of the limitations of claim 1, while claims 10-13, 15, and 16 each depend from independent base claim 9 and each includes by reference all of the limitations of claim 9. Accordingly, Applicants submit that claims 2-5, 7, 8, 10-13, 15, and 16 are each allowable over Oishi at least based on their dependencies and for the reasons given for the respective base claims 1 and 9.

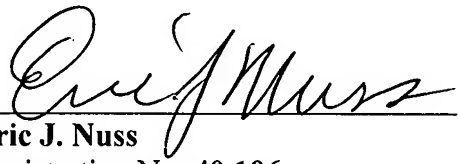
Applicants believe the foregoing amendments and remarks place the application in condition for allowance and early, favorable action is respectfully solicited.

If for any reason the Examiner finds the application other than in condition for allowance, the Examiner is requested to call the undersigned attorney at (202) 496-7500 to discuss the steps necessary for placing the application in condition for allowance. All correspondence should continue to be sent to the below-listed address.

If these papers are not considered timely filed by the Patent and Trademark Office, then a petition is hereby made under 37 C.F.R. § 1.136, and any additional fees required under 37 C.F.R. § 1.136 for any necessary extension of time, or any other fees required to complete the filing of this response, may be charged to Deposit Account No. 50-0911. Please credit any overpayment to deposit Account No. 50-0911. *A duplicate copy of this sheet is enclosed.*

Respectfully submitted,

Dated: **16 August 2007**

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